

**Application of Pennsylvania-American Water Company for the Acquisition
of the Wastewater Collection and Treatment System Owned by the York City Sewer
Authority (the “Authority”) and Operated by the City of York (the “City”)
(collectively “York”)**

**66 Pa. C.S. § 1329
Application Filing Checklist – Water/Wastewater
Docket No. A-2021-3024681**

15. Plant in Service.
- f. State the tentative journal entries for booking the acquisition.

AMENDED RESPONSE:

- f. See below:

Purchase Price

	<u>Debit</u>	<u>Credit</u>
Acct. 101 - Utility Plant in Service	\$235,000,000	
Acct. 234 - Short Term Debt		\$235,000,000

Average Daily AR Payment*

	<u>Debit</u>	<u>Credit</u>
Acct. 173 - Accrued Utility Revenues	TBD	
Acct. 234 - Short Term Debt		TBD

*The Average Daily AR Payment is based on the period between the final meter reading and closing. The amount cannot be calculated until that period is known.